

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF TENNESSEE
COLUMBIA DIVISION
(ELECTRONICALLY FILED)

FILED

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U.S. DISTRICT COURT
MIDDLE DISTRICT OF TN

UNITED STATES OF AMERICA,

Plaintiff,

v.

RANDY W. HARDISON
4021 Deer Creek Blvd.
Spring Hill, Tennessee 37174

Defendant.

No.

1:12cv86

COMPLAINT FOR FEDERAL TAXES

The plaintiff, the United States of America, by and through its attorneys, for its complaint for federal taxes, complains and alleges, as follows:

1. This is a civil action in which the United States seeks to reduce to judgment the trust fund recover penalty assessments made against Randy W. Hardison, pursuant to 26 U.S.C. § 6672, representing income and employment taxes that were required to be collected, accounted for, and paid over to the United States from the wages of the employees of Columbia Land Title Company, Inc., during the second, third, and fourth quarters of 2000 and the four quarters of 2001.

JURISDICTION AND VENUE

2. The Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Secretary of the Treasury, has authorized and requested this action, which is brought at the direction of the Attorney General of the United States pursuant to 26 U.S.C. §§ 7401 and 7402(a).

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3. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this Court by virtue of 28 U.S.C. § 1396.

PARTIES

5. The plaintiff is the United States of America.

6. The defendant, Randy W. Hardison, resides at 4021 Deer Creek Blvd., Spring Hill, Tennessee, within the jurisdiction of the Court.

COUNT I

7. The defendant, Randy W. Hardison, was a responsible person who was required to collect, truthfully account for, and pay over to the Internal Revenue Service the income and employment taxes that were withheld from the wages paid to the employees of Columbia Land Title Company, Inc., during the second, third, and fourth quarters of 2000 and the four quarters of 2001.

8. The defendant, Randy W. Hardison, willfully failed to collect or truthfully account for and pay over to the Internal Revenue Service the taxes described in paragraph 7, above.

9. On September 2, 2002, a delegate of the Secretary of the Treasury of the United States assessed against Randy W. Hardison and gave notice and demand for payment to Randy W. Hardison of a trust fund recovery penalty, pursuant to 26 U.S.C. § 6672, representing income and employment taxes that were required to be collected, accounted for, and paid over to the United States from the wages of the employees of Columbia Land Title Company, Inc., during the second, third, and fourth quarters of 2000 and the four quarters of 2001. The amounts of the original assessments and the amounts owed as of July 4, 2011, are as follows:

<u>Period</u>	<u>Original Amount Assessed</u>	<u>Amounts Owed As of July 4, 2011</u>
200006	\$ 22,430.79	\$ 15,913.81
200009	\$ 15,858.74	\$ 25,822.08
200012	\$ 20,191.51	\$ 32,876.95
200103	\$ 4,253.79	\$ 6,953.24
200106	\$ 21,870.45	\$ 35,610.66
200109	\$ 23,294.34	\$ 37,929.11
200112	\$ 359.39	<u>\$ 585.18</u>

Total: \$ 155,691.03

10. Despite notice and demand for payment, Randy W. Hardison has failed, neglected, and / or refused to pay the outstanding amount of \$ 155,691.03, plus statutory additions accruing thereon according to law from July 4, 2011, as set forth in paragraph 9, above.

WHEREFORE, the plaintiff, the United States of America, prays as follows:

A. That the Court order and adjudge that Randy W. Hardison is indebted to the United States, as of July 4, 2011, in the amount of \$ 155,691.03, plus statutory additions accruing thereon according to law from July 4, 2011;

B. That the Court award to the United States its costs of prosecuting this action; and

C. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

DATED: August 3, 2012.

JERRY E. MARTIN
United States Attorney

/s/ Michael J. Martineau

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